
By: **Delegate Cryor**

Introduced and read first time: January 17, 2003

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Tax-Free Period for Back-to-School Shopping**

3 FOR the purpose of designating a certain period in a certain year during which a
4 certain sales and use tax exemption shall apply; and generally relating to sales
5 and use tax exemptions.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 11-228
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 2002 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Tax - General**

14 11-228.

15 (a) In this section, "accessory items" includes jewelry, watches, watchbands,
16 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

17 (b) (1) The [week from August 10, 2001 through August 16, 2001] 4-DAY
18 PERIOD FROM AUGUST 22, 2003 THROUGH AUGUST 25, 2003 shall be a tax-free [week]
19 PERIOD for back-to-school shopping in Maryland during which the exemption under
20 paragraph (2) of this subsection shall apply.

21 (2) During the tax-free [week] PERIOD for back-to-school shopping
22 established under paragraph (1) of this subsection, the sales and use tax does not
23 apply to the sale of any item of clothing or footwear, excluding accessory items, if the
24 taxable price of the item of clothing or footwear is less than \$100.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 2003.